UNITED STATES DISTRICT COURT EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

RICHARD TRESSLER,	
Plaintiff,	Civil Action No. 06-CV-12817
VS.	HON. BERNARD A. FRIEDMAN
COMMISSIONER OF SOCIAL SECURITY.	

Defendant.

ORDER ACCEPTING MAGISTRATE JUDGE'S REPORT AND RECOMMENDATION

Magistrate Judge R. Steven Whalen has submitted a report and recommendation in which he recommends that defendant's motion to dismiss be denied. No objections to the report and recommendation have been filed. The court has reviewed defendant's motion to dismiss and the report and recommendation and is persuaded that Magistrate Judge Whalen's analysis is correct. Accordingly,

IT IS ORDERED that Magistrate Judge Whalen's Report and Recommendation dated August 8, 2007, is accepted and adopted as the findings and conclusions of the court.

IT IS FURTHER ORDERED that defendant's motion to dismiss is denied.